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ABSTRACT

Course offerings in financial management by graduate programs in social work were determined through a 1982 national survey. Usable responses were obtained from 59 graduate programs. It was found that 47.5 percent did not offer a course in financial management, 47.5 percent did offer the course, and 5 percent offered the content as part of another course in the social work program. In those programs that offered a course, 40 percent were required courses. Ten programs were considering offering such a course, while 19 programs were not. The financial management courses had been offered for a mean of 4.8 years. The topics identified as of major importance were budgeting, basic accounting principles and practices, and financial management as a process. In general, the course was one quarter (74 percent) or one semester (23 percent) in length, and was offered to second-year students (65 percent), or first- and second-year students (29 percent). In 84 percent of the programs, the faculty teaching the courses were full-time faculty, and there were no indications of faculty from other departments teaching the course. Additional information is presented on topics included in financial management courses and teaching methodologies employed. (SW)

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A National Survey of Financial Management Courses In Graduate Programs of Social Work

Preliminary Report

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A National Survey of Financial Management Courses
In Graduate Programs of Social Work

Introduction

In order to begin to determine the extent of courses in financial management (F/M) that are offered in graduate programs of social work, as well as to identify content and teaching methodologies in such courses, a survey was made of all programs accredited by the Council on Social Work Education (CSWE, 1981).[1] It is intended that this data be useful to schools that are considering the development of a financial management course, and to those currently teaching financial management, either as a separate course, or as a unit of a general course in administration. There is little question that financial management, as a component of administration, is receiving increasing attention in the human services literature. It is hoped this study will prove of some assistance to schools of social work in their efforts at curriculum design and implementation.

Method

In the Fall of 1982, a questionnaire was sent to all graduate programs of social work accredited by the Council on Social Work Education. The survey was addressed to the Dean/Director of the program, requesting that the instructor of the financial management course, if one was offered, be asked to complete the form. If a course was not offered within the social work program, the request was to complete only the first 8 items. A course in financial management was operationally defined as "an organized program of instruction . . . in which at least fifty percent of the content is related to the acquisition of, allocation of, and accounting for financial resources in the human services." The form required approximately 20-30 minutes to complete.

The survey was sent to a total of 88 graduate programs in social work, and was returned by a total of 61, a return rate of 69%, which is considered more than an adequate return for a mail survey. Two of the surveys were not used, as they were not fully completed, thus, data from 59, or 67% of the schools were analyzed.

This Report presents the initial analysis of the data. Further analyses are being conducted.

Findings

Of those who responded, 47.5% indicated they did not offer a course in financial management; 47.5% did offer such a course, and an additional 5% indicated F/M was a part of the content of another course. Within the institutions, but outside of the social work program, 42% indicated they were aware

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[1] Council on Social Work Education, Schools of Social Work With Accredited Master's Degree Programs, 1981. New York: Author, 1981.

of courses in F/M to which social work students could be referred, usually in departments of business administration or public administration; 58% indicated they were not aware of such courses.

In those programs that offer a course, 40% are required, while the course is an elective in 60% of the programs. When required, it is most often for students in administration, occasionally for students in planning or joint degree programs, and is never a requirement for all students. When offered as an elective, the course is chosen by a mean of 14-15 students each time it is offered, with a range of 1-43. The median was 11.8 students.

Among those programs not currently offering a course, 35% or 10 programs indicated they were considering offering such a course, and intended to do so within the next two academic years (1983-84 and 1984-85), suggesting that course planning has gone beyond the initial stage, considering the relatively long time-lag in most universities from initial discussion to actual course offering.

Of some interest were the reasons selected by 19 programs that were not considering a course in financial management (see Table 1).

Table 1

Frequency of Reason Given Why Financial Management Course is Not Offered

Reason	Frequency of Response
Course available elsewhere in institution	.45
Course has not been considered	.40
Other content areas higher priority	.40
Not appropriate for our curriculum	.20
Faculty not available--other commitments	.15
No interest on part of students	.15
Lack of faculty expertise	.15
Lack of finances to develop	.10
Other (e.g., no room in curriculum, content contained in other classes)	.07
No interest on part of practice community	.05
No interest on part of faculty	.00
Financial management not appropriate for social work	.00

From Table 1, it can be seen that among those programs that are not considering a F/M course, the most frequent reason cited is a course being available elsewhere in the institution, followed by other content areas are of higher priority, and, closely related, a course has not even been under any consideration. The issue of the nature and appropriateness of F/M courses in public and business administration for human service professionals appears worthy of further elaboration.

In response to questions eliciting information about curricular frameworks, it is not surprising that a wide variety of descriptors were employed. This is more than likely reflective of the less than consistent, and less than clear use of terminology used by schools to describe their conceptual approach to organizing a curriculum. One illustration, while perhaps idiosyncratic, serves to illustrate this point. One respondent, next to the category of "Generic Curriculum," queried, "What's this?" while at the same time, 20% of the respondents indicated this was the framework they employed. Based on the spread of the responses (see Table 2), one has the feeling, to some extent supported by this preliminary analysis, that the respondent's question, "What's this?" might be put to each category, and a broad range of definitions brought forth as responses. While this has some limited implications for this study, it appears to have much braoder and significant implication for the profession of social work. Respondents were asked to indicate as many terms as applicable to their program.

Table 2

Frequency of Response to Terms Used to Describe Curriculum

Curriculum Term	Frequency of Response*
Specializations (Clinical, Administration, Planning, Policy, Research)	.85
Generic	.20
Integrated	.19
Micro-Macro	.22
Methods (Casework, Groupwork, Administration, Research Community Organization)	.49
Concentrations (Mental Health, Child Welfare, Health, etc.)	.14

*Total is greater than 100% as multiple responses were made.

The remainder of the survey was to be completed only by those programs offering a F/M course within their curriculum. This section was completed for 31 programs, 28 of which were identified as F/M courses, and 3 of which were identified as courses having at least 51% of the content in F/M. In 83% of these survey forms, the individual completing the survey was the instructor of the course.

In about 90% of the programs, there is one course in F/M, with the remainder indicating they offered more than one course. In general, the course is one quarter (74%) or one semester (23%) in length, and is offered to students by 65% in the second year, and either in the first or second year by 29%. In only about 6% of the responses, is the course offered only in the first year. The faculty teaching the F/M course are, in 84% of the programs, full-time regular faculty, while the remainder are part-time faculty who teach only F/M. There were no indications of faculty from other departments teaching the course, or part-time faculty who teach F/M as well as other subjects.

Supportive of the perception of the researcher that this content area was relatively new to the social work curriculum, is the finding that the F/M course has been offered for a mean of 4.8 years and a median of 4.4 years. The range was 1-10 years. Some respondents elaborated by indicating that the material had been offered in other courses, or had been offered "off and on" during the past.

Of major interest to this study was the content topics offered in the courses (see Table 3).

Table 3

Topics Included in Financial Management Courses and Frequency of Inclusion

Rank Order	Topic	Percent of Respondents Who Include in Course
1	General Discussion of Financial Management as a Process	.100
2	Budgeting	.97
3	Financial Reporting	.97
4	Basic Accounting Principles and Practices	.94
5	Analysis of Balance Sheets, Statement of Revenue, Support, etc.	.90
6	Nature and Types of Accounts	.90
7	Controlling Against the Budget	.84
8	Nature and Characteristics of Non-Profit Orgs.	.77
9	Cost Classification and Cost Behavior	.77
10	Cost-Benefit Analysis	.74
11	Cost Finding and Rate Setting	.71
12	Break-Even Analysis	.68
13	Cash Management	.68
14	Fees and Client Charges	.68
15	Role of Social Work Values in Financial Management	.65
16	Fund Raising	.65
17	Revenue and Budget Variance Analysis	.58
18	Use of Financial Key Variables	.55
19	Output Measures	.55
20	Planning Tools, e.g., MBO, PPBS	.55
21	Management Information Systems	.48
22	Grant Writing	.48
23	Contribution Margin	.13

As can be seen from Table 3, there is a high level of agreement on a number of the content areas, followed by a large number of content areas that are frequently included. This data requires further, more elaborate analysis in order to identify additional findings of significance. However, subsequent questions about topics considered of major importance and topics of least importance shed some additional insights on this general area. A topic of "major

importance" was identified as one on which primary emphasis was placed, while topics of "least importance" were identified as those that could be eliminated without resulting in substantial change to the course. The topics that were identified as of major importance were: (1) Budgeting; (2) Basic Accounting Principles and Practices; and (3) Financial Management as a Process. There was far less clarity, at least at this point in the analysis of the data, as to the least important topics. While there is some suggestion that "Fund Raising" and a number of highly specific techniques might be in this category, there is not any overwhelming agreement. Perhaps, this is due in part to the tendency on the part of faculty (the researcher not excepted) to believe all content in one's own course is important, and nothing can be eliminated without doing irreparable damage to the course!

The question on teaching-learning methodologies employed in the course again suggested a high level of agreement so far as methodologies that rely on experiential and competency-based learning (see Table 4). At the same time, the lecture method is the most often used teaching methodology. This data also will be subjected to further examination.

Table 4

Teaching Methodologies Employed in F/M Course
By Rank and Frequency of Response

Rank	Methodology	Frequency of Response
1	Lecture	.97
2	Text-Required	.94
3-4	Exercises (Problems to Solve)	.87
Tie	Class Discussion	.87
5-7	Case Analysis (Written)	.71
Tie	Readings Assigned--Books	.71
Tie	Readings Assigned--Journals	.71
8	Guest Speakers	.61
9	Papers Written by Students	.45
10-11	Examinations	.42
Tie	Simulations (Structured Games)	.42
12	Audio-Visual Aids	.39
13-14	Role Play (Unstructured Situations)	.29
Tie	Class Presentations by Students	.29
15	Field Visits	.23
16	Other (Fiscal Audit; Computer Modeling Package; Lecture Notes)	.10

In order to begin to identify texts and journals that are considered suitable for a F/M course, respondents were requested to supply such information. A partial listing is included as an appendix to this Report. Only texts and journals are included for which complete citations were given, or could be located by the researcher from partial information supplied.

In response to questions about F/M activities of the respondents other than teaching, it was determined that 29% are doing research in F/M; 39% are writing for publication; 58% are doing consultation; and 26% are interested primarily in other areas.

While it is not possible to extend any observations further than the programs that responded to this survey, this does represent two thirds of all programs, and represents a large number of schools. Almost half are already offering a course in financial management, and if those programs which indicated their intent to offer a course within the next two years do so, it will represent a significant course addition to the curriculum. The topical areas covered suggest a rather surprising level of agreement considering the recent development of the course, and particularly considering the fact there has not been frequent nor extensive opportunity for exchange among faculty teaching the course, either at conferences, or in the literature. Hopefully, there will be more opportunities forthcoming.

In addition to the extraordinary effort that was clearly demonstrated by so many individuals in completing the survey fully and in a timely manner, a number went "beyond the call of duty" to add comments and clarifying information that contributes immensely to the usefulness of the data. For that effort by his colleagues, the researcher is appreciative.

APPENDIX

The following listing of books and journals are in no way intended to be comprehensive. They are reflective only of material of which the researcher is aware, and suggestions made by respondents to the survey.

Books

Anthony, Robert, Essentials of Accounting. Reading, Mass.: Addison-Wesley Publishing Co., Third Edition, 1983.

Anthony, Robert N. and Regina Herzlinger, Management Control in Non-Profit Organizations. Homewood, Illinois: Richard D. Irwin, Inc., Revised Edition, 1980.

Austin, Michael, Management Simulations for Mental Health and Human Services. New York: Haworth Press, 1978.

Bowers, G. E. and M. R. Bowers. The Elusive Unit of Service. Rockville, Maryland: Project Share, Monograph Series No. 1, September, 1976.

Cashin, James and Joel Lerner. Theory and Problems of Accounting. New York: McGraw-Hill Book Co., 1980.

Connors, Tracy (ed.). The Nonprofit Organization Handbook. New York: McGraw-Hill Book Co., 1980.

Connors, Tracy and Callaghan, Christopher (eds.). Financial Management for Nonprofit Organizations. New York: AMACOM, 1982.

Elkin, Robert, A Human Service Manager's Guide to Developing Unit Costs. Falls Church, Virginia: Institute for Information Studies, 1980.

Gross, Malvern and Stephen Jablonsky. Principles of Accounting and Financial Reporting for Nonprofit Organizations. New York: John Wiley and Sons, 1979.

Gross, Malvern J. and William Warshaver. Financial and Accounting Guide For Non-Profit Organizations. New York: A Ronald Press Publication, Third Edit Edition, 1979.

Hay, Leon. Accounting for Governmental and Nonprofit Entities. Homewood, Illinois: Richard D. Irwin, Inc., Sixth Edition, 1980.

Henke, Emerson O. Accounting for Nonprofit Organizations. Belmont, California: Wadsworth Publishing Co., Second Edition, 1977.

Lohmann, Roger. Breaking Even. Financial Management in Human Service Organizations. Philadelphia: Temple University Press, 1980.

Powell, Ray M. Budgetary Control Procedures for Institutions. Notre Dame, Indiana: University of Notre Dame Press, 1979.

Price Waterhouse and Co., The Audit Committee. New York: Author, 1980.

Price Waterhouse and Co. Effective Internal Accounting Control for Nonprofit Organizations. New York: Author, 1980.

Project Share. Approaches to Budgeting and Cost Analysis. Rockville, Maryland: Author, Bibliography Series No. 5, 1979.

Project Share, Productivity in Human Services: Measurement, Improvement, and Management. Rockville, Maryland: Author, Bibliography Series No. 21, 1980.

Richardson, David. Rate Setting in the Human Services: A Guide for Administrators. Rockville, Maryland: Project Share, Monograph Series No. 24, 1981.

Social Services Research Institute. Effective Fiscal Management in Human Services Programs. Washington, D. C.: Author, 1980.

Sweeny, Allen. Accounting Fundamentals for Nonfinancial Executives and Managers. New York: McGraw-Hill Book Co., 1972.

Tompson, Mark. Benefit Cost Analysis for Program Evaluation. Beverly Hills, California: Sage Publications, Inc., 1980.

Vinter, Robert. Budgeting and Fiscal Management Processes: A Series of Fiscal Packs. Ann Arbor, Michigan: Unpublished, 1981.

United Way of America. Accounting and Financial Reporting: A Guide for United Ways and Not-for-Profit Organizations. Alexandria, Virginia: United Way of America, 1975.

Journals

Administration in Mental Health

Administration in Social Work

Grantsmanship Center News

Harvard Business Review

Omega--International Journal of Management Science

Public Administration Review

Public Welfare

Social Service Review

Social Work